

EXHIBIT C**Remaining Unresolved Claims**

Claim No.	Debtor	Tax Year	Amount	Priority	Basis
281	Remedium Group, Inc.	2000-2001	\$6,289.02 \$503.67	Priority Unsecured	Withholding Tax
288	Grace Tarpon Investors, Inc.	1993-2000	\$2,887.79 \$464.72	Priority Unsecured	Corporate Excise Tax
1482	Amicon, Inc.	1997-2001	\$3,215.92 \$218.88	Priority Unsecured	Corporate Excise Tax
1485	Remedium Group, Inc.	1997 1999-2001	\$2,827.14 \$2,18.88	Priority Unsecured	Corporate Excise Tax
4080	Amicon, Inc.	1994 1996-1997, 1999-2001	\$737,677.91 \$218.88	Priority Unsecured	Corporate Excise Tax
4082	CB Biomedical, Inc.	1996-1997	\$7,033.00	Priority	Corporate Excise Tax
2389	Dewey and Almy, LLC	Unknown	\$458.23 \$6.84	Priority Unsecured	Unknown
4078	GC Management, Inc.	1999-2001	\$1,500.91 \$218.88	Priority Unsecured	Corporate excise tax
4079	Remedium Group, Inc.	1994, 1997, 1999-2001	\$217,213.91 \$218.88	Priority Unsecured	Corporate Excise Tax
15370	W.R. Grace & Co.-Conn.	2000 1991-1999	\$34,805,361.23	Priority	Withholding and Corporate Excise Taxes